



Stark County Government **Popular Annual** **Financial Report**

For the year ended December 31, 2012

Issued by
Alan Harold
Stark County Auditor
www.starkcountyohio.gov/auditor



Award for Outstanding Achievement in Popular Annual Financial Reporting

PRESENTED TO

**Stark County
Ohio**

for the Fiscal Year Ended

December 31, 2011



Christopher P. Morill
President

Jeffrey L. Esser
Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Stark County, Ohio for its Popular Annual Financial Report for the year ended December 31, 2011. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local popular reports.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report whose contents conform to program standards of creativity, presentation, understandability and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA.

Cover photo was used with permission of the Pro Football Hall of Fame

July 2013



Alan Harold
Stark County Auditor

I am pleased to present the Stark County Popular Annual Financial Report (PAFR) for the year ended December 31, 2012. The report provides a brief analysis of where county revenues come from and where those dollars are spent, as well as an overview of trends in the local economy. Above all, it is designed to present a financial report that is easy to understand.

The PAFR, which has been generated internally by the Stark County Auditor's Office, summarizes the financial activities of the primary government of Stark County (County) and was drawn from the financial information appearing in the 2012 Comprehensive Annual Financial Report (CAFR). The CAFR was prepared in conformance with Generally Accepted Accounting Principles (GAAP) and was audited by the Auditor of State of Ohio, receiving an unqualified opinion. The PAFR, however, is unaudited and is presented on a non-GAAP basis. The major differences between GAAP and non-GAAP reporting deals with not including component units and in the presentation of segregated funds, as well as full disclosure of all material financial and nonfinancial events in notes to the financial statements. The statements presented within this report contain all funds used by the County to account for the financial activities of the primary government. Individuals who desire to review GAAP basis, full disclosure financial statements should refer to the County's CAFR, which is available from the County Auditor's office or visit the website at <http://www.auditor.co.stark.oh.us>.

The Popular Annual Financial Report of Stark County is presented as a means of increasing public confidence in the County's government and elected officials through easier, more user friendly financial reporting. As you review our Popular Annual Financial Report, I invite you to share any questions, concerns, or recommendations you may have.

Sincerely,

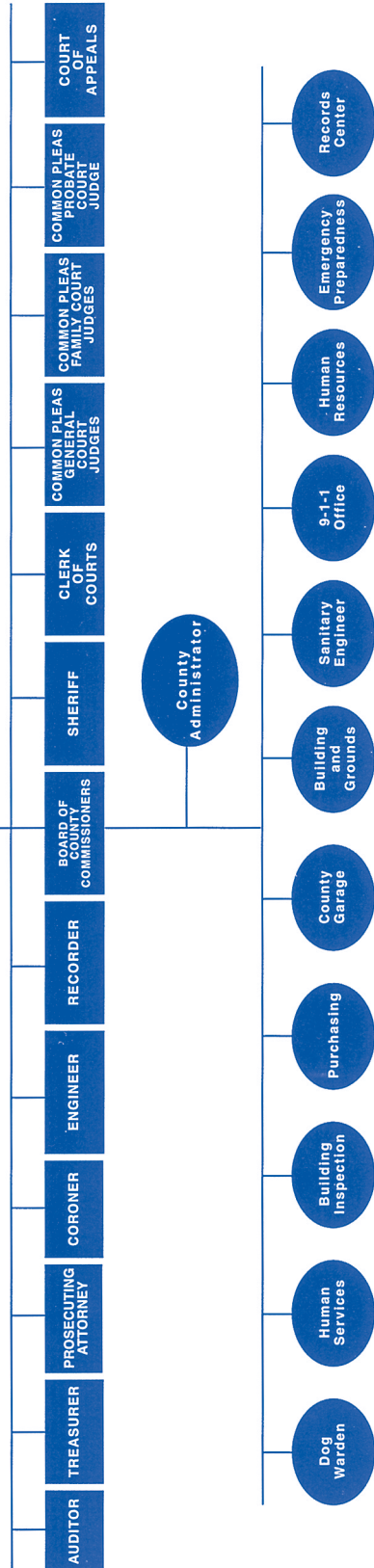
A handwritten signature in blue ink that reads "Alan Harold".

Alan Harold
Stark County Auditor



Stark County Government Organizational Chart

VOTERS OF STARK COUNTY



Appointed Board and Commissions; Statutory Boards and Commissions; or County provides space or gives financial support:



County Property Taxes

The following table provides the amount of taxes on an owner occupied home with a market value of \$100,000. The full tax rate appearing in the table includes both inside (not voted) and voted levies for all subdivisions within the taxing district. The effective tax rate is the tax rate actually applied in calculating your tax liability. The effective tax rate is determined by the State Department of Taxation each year. In essence, the effective rate ensures that an individual's tax liability does not increase on voted levies as a result of appreciation in value due to economic conditions. The tax on a home with a \$100,000 value is a relatively simple calculation: take the \$100,000 appraised value times 35% to get the assessed value; then multiply the assessed value by the effective tax rate. This is the gross tax due. This gross tax is then reduced by 12½% which is the amount the state pays on behalf of each individual homeowner who resides in that home under the state rollback programs currently in effect.

TAXING DISTRICT NUMBER AND NAME	FULL TAX RATE	EFFECTIVE TAX RATE	TAX ON \$100,000 HOME	TAXING DISTRICT NUMBER AND NAME	FULL TAX RATE	EFFECTIVE TAX RATE	TAX ON \$100,000 HOME
10 ALLIANCE CITY - ALLIANCE CSD	80.10	53.19	\$ 1,629.00	395 PARIS TOWNSHIP - BROWN LSD	67.00	51.83	\$ 1,587.27
20 CANTON CITY - CANTON CSD	96.50	69.27	\$ 2,121.47	400 PERRY TOWNSHIP - PERRY LSD	75.55	60.10	\$ 1,840.68
25 CANTON CITY - CANTON LSD	67.90	45.71	\$ 1,399.85	405 PERRY TWP - CANTON CITY - PERRY LSD	70.90	56.14	\$ 1,719.20
30 CANTON CITY - PLAIN LSD	80.60	50.96	\$ 1,560.64	407 PERRY TWP - MASSILLON CITY - PERRY LSD	70.90	56.14	\$ 1,719.20
35 CANTON CITY - LOUISVILLE CSD	74.70	47.52	\$ 1,455.41	410 PERRY TOWNSHIP - FAIRLESS LSD	78.65	60.30	\$ 1,846.69
40 MASSILLON CITY - TUSLAU LSD	85.40	51.03	\$ 1,562.78	415 PERRY TOWNSHIP - NAVARRE VILLAGE - FAIRLESS LSD	74.80	57.13	\$ 1,749.71
45 MASSILLON CITY - FAIRLESS LSD	70.70	53.97	\$ 1,652.72	420 PERRY TOWNSHIP - JACKSON LSD	79.75	62.32	\$ 1,908.63
50 MASSILLON CITY - MASSILLON CSD	75.80	68.42	\$ 2,095.24	430 PERRY TOWNSHIP - JACKSON CSD	83.25	74.25	\$ 2,273.90
60 MASSILLON CITY - PERRY LSD	66.00	52.17	\$ 1,597.71	440 PERRY TOWNSHIP - TUSLAU LSD	94.35	58.36	\$ 1,787.37
65 MASSILLON CITY - JACKSON LSD	70.60	54.79	\$ 1,677.91	445 PERRY TOWNSHIP - NAVARRE VILLAGE - PERRY LSD	70.10	55.34	\$ 1,694.70
70 BETHLEHEM TOWNSHIP - FAIRLESS LSD	73.50	56.76	\$ 1,738.24	450 PIKE TOWNSHIP - SANDY VALLEY LSD	74.60	54.88	\$ 1,680.65
80 BETHLEHEM TOWNSHIP - TUSCARAWAS VALLEY LSD	59.90	51.27	\$ 1,570.06	460 PIKE TOWNSHIP - CANTON LSD	73.90	50.28	\$ 1,539.77
90 BETHLEHEM TOWNSHIP - NAVARRE VILLAGE - FAIRLESS LSD	69.90	51.17	\$ 1,628.22	470 PIKE TOWNSHIP - TUSCARAWAS VALLEY LSD	62.50	52.44	\$ 1,606.09
100 CANTON TOWNSHIP - CANTON LSD	72.40	49.99	\$ 1,530.93	480 PIKE TOWNSHIP - EAST SPARTA VILLAGE - SANDY VALLEY LSD	88.50	69.46	\$ 2,127.35
110 CANTON TOWNSHIP - CANTON CSD	101.20	73.75	\$ 2,258.67	490 PLAIN TOWNSHIP - PLAIN LSD	90.05	60.41	\$ 1,850.05
112 CANTON TOWNSHIP - CANTON CITY - CANTON CSD	102.00	74.55	\$ 2,283.17	500 PLAIN TOWNSHIP - CANTON LSD	76.75	54.56	\$ 1,670.88
115 CANTON TOWNSHIP - CANTON CITY - CANTON LSD	73.40	50.99	\$ 1,561.55	505 PLAIN TOWNSHIP - CANTON CITY - CANTON CSD	96.50	69.27	\$ 2,121.47
120 CANTON TOWNSHIP - MEYERS LAKE VILLAGE - CANTON CSD	102.00	74.55	\$ 2,283.17	510 PLAIN TOWNSHIP - JACKSON LSD	80.05	64.24	\$ 1,967.32
130 JACKSON TOWNSHIP - JACKSON LSD	83.10	65.08	\$ 1,993.04	515 PLAIN TWP - CANTON CITY - JACKSON LSD	70.60	54.79	\$ 1,677.91
135 JACKSON TWP - CANTON CITY - JACKSON LSD	79.60	61.58	\$ 1,885.85	520 PLAIN TOWNSHIP - NORTH CANTON CSD	102.85	65.32	\$ 2,000.54
140 JACKSON TOWNSHIP - PLAIN LSD	93.10	61.25	\$ 1,875.77	525 PLAIN TOWNSHIP - CANTON CITY - NORTH CANTON CSD	93.90	56.37	\$ 1,726.44
150 JACKSON TOWNSHIP - HILLS AND DALES VILLAGE - PLAIN LSD	107.40	75.55	\$ 2,313.71	530 PLAIN TOWNSHIP - NORTH CANTON CITY - NORTH CANTON CSD	97.90	60.37	\$ 1,848.94
160 LAKE TOWNSHIP - LAKE LSD	95.90	62.05	\$ 1,900.20	535 NORTH CANTON CITY - NORTH CANTON CSD	97.80	60.27	\$ 1,845.88
170 LAKE TOWNSHIP - NORTH CANTON CSD	100.40	61.60	\$ 1,886.50	540 PLAIN TOWNSHIP - NORTH CANTON CITY - JACKSON LSD	74.60	58.79	\$ 1,800.41
180 LAKE TOWNSHIP - PLAIN LSD	87.60	56.69	\$ 1,736.01	545 NORTH CANTON CITY - JACKSON LSD	74.60	58.79	\$ 1,800.41
190 LAKE TOWNSHIP - UNIONTOWN POLICE DISTRICT - LAKE LSD	106.70	69.22	\$ 2,119.73	550 PLAIN TOWNSHIP - NORTH CANTON CITY - PLAIN LSD	84.60	54.96	\$ 1,683.14
195 LAKE TWP - UNIONTOWN POLICE DISTRICT - NORTH CANTON CSD	111.20	68.77	\$ 2,106.03	555 NORTH CANTON CITY - PLAIN LSD	84.60	54.96	\$ 1,683.14
200 LAKE TOWNSHIP - HARTVILLE VILLAGE - LAKE LSD	93.15	59.96	\$ 1,836.31	560 PLAIN TOWNSHIP - CANTON CSD	105.55	78.32	\$ 2,398.62
210 LAWRENCE TOWNSHIP - TUSLAU LSD	96.00	61.41	\$ 1,880.54	565 PLAIN TOWNSHIP - CANTON CITY - PLAIN LSD	80.60	50.96	\$ 1,560.64
220 LAWRENCE TOWNSHIP - JACKSON LSD	81.40	63.36	\$ 2,001.80	570 PLAIN TOWNSHIP - MEYERS LAKE VILLAGE - CANTON CSD	96.00	68.77	\$ 2,106.15
230 LAWRENCE TOWNSHIP - NORTHWEST LSD	85.40	62.90	\$ 1,926.18	580 SANDY TOWNSHIP - SANDY VALLEY LSD	74.60	55.54	\$ 1,700.86
240 LAWRENCE TOWNSHIP - CANAL FULTON CITY - NORTHWEST LSD	76.00	53.72	\$ 1,645.17	590 SANDY TOWNSHIP - CANTON LSD	73.90	50.94	\$ 1,559.99
245 CANAL FULTON CITY - NORTHWEST LSD	75.40	53.12	\$ 1,626.80	600 SANDY TOWNSHIP - OSNABURG LSD	88.00	55.21	\$ 1,690.94
250 LEXINGTON TOWNSHIP - MARLINGTON LSD	81.00	50.26	\$ 1,539.06	610 SANDY TOWNSHIP - BROWN LSD	67.60	51.66	\$ 1,582.04
260 LEXINGTON TOWNSHIP - ALLIANCE CSD	86.20	58.30	\$ 1,785.50	620 SANDY TOWNSHIP - MAGNOLIA VILLAGE - SANDY VALLEY LSD	93.50	71.16	\$ 2,179.40
270 LEXINGTON TOWNSHIP - LIMA VILLAGE - MARLINGTON LSD	86.00	55.88	\$ 1,711.29	630 SANDY TOWNSHIP - WAYNESBURG VILLAGE - SANDY VALLEY LSD	93.00	70.06	\$ 2,145.60
280 MARLBORO TOWNSHIP - MARLINGTON LSD	80.15	50.33	\$ 1,541.22	640 SUGARCREEK TOWNSHIP - FAIRLESS LSD	73.70	56.97	\$ 1,744.60
290 MARLBORO TOWNSHIP - LAKE LSD	95.15	62.50	\$ 1,914.11	650 SUGARCREEK TOWNSHIP - SOUTHEAST LSD	77.60	53.92	\$ 1,651.21
300 NIMISHILL TOWNSHIP - LOUISVILLE CSD	80.90	53.40	\$ 1,635.40	660 SUGARCREEK TOWNSHIP - BEACH CITY VILLAGE - FAIRLESS LSD	78.70	60.38	\$ 1,855.16
305 NIMISHILL TWP - LOUISVILLE CITY - LOUISVILLE CSD	81.70	54.20	\$ 1,659.90	670 SUGARCREEK TOWNSHIP - BREWSTER VILLAGE - FAIRLESS LSD	73.90	54.96	\$ 1,683.28
310 NIMISHILL TOWNSHIP - MARLINGTON LSD	80.90	50.82	\$ 1,556.42	680 SUGARCREEK TOWNSHIP - WILMOT VILLAGE - FAIRLESS LSD	69.70	52.97	\$ 1,622.10
320 NIMISHILL TOWNSHIP - PLAIN LSD	87.60	57.64	\$ 1,765.12	690 TUSCARAWAS TOWNSHIP - FAIRLESS LSD	87.90	52.31	\$ 1,601.96
330 LOUISVILLE CITY - LOUISVILLE CSD	73.70	46.52	\$ 1,424.79	700 TUSCARAWAS TOWNSHIP - FAIRLESS LSD	72.20	54.25	\$ 1,661.28
340 OSNABURG TOWNSHIP - OSNABURG LSD	86.80	54.56	\$ 1,670.95	710 TUSCARAWAS TOWNSHIP - MASSILLON CSD	76.80	68.20	\$ 2,088.48
345 OSNABURG TOWNSHIP - CANTON CITY - CANTON CSD	88.10	55.86	\$ 1,710.76	715 WASHINGTON TOWNSHIP - LOUISVILLE CSD	75.90	48.72	\$ 1,492.16
350 OSNABURG TOWNSHIP - CANTON LSD	72.70	50.29	\$ 1,559.99	720 WASHINGTON TOWNSHIP - MARLINGTON LSD	75.90	46.14	\$ 1,413.19
355 OSNABURG TOWNSHIP - CANTON CITY - CANTON LSD	73.90	51.49	\$ 1,576.74	725 WASHINGTON TOWNSHIP - MINERVA LSD	64.70	51.71	\$ 1,583.53
360 OSNABURG TOWNSHIP - MINERVA LSD	68.10	54.88	\$ 1,680.79	730 WASHINGTON TOWNSHIP - ALLIANCE CSD	81.10	54.19	\$ 1,659.63
370 OSNABURG TOWNSHIP - EAST CANTON VILLAGE - OSNABURG LSD	87.10	54.86	\$ 1,680.13	740 ALLIANCE CITY - MARLINGTON LSD	72.90	43.14	\$ 1,321.31
380 PARIS TOWNSHIP - MINERVA LSD	68.70	55.71	\$ 1,706.03	750 WASHINGTON TOWNSHIP - ALLIANCE CITY - MARLINGTON LSD	75.90	46.14	\$ 1,413.19
390 PARIS TOWNSHIP - MINERVA VILLAGE - MINERVA LSD	71.20	57.01	\$ 1,745.99				

Auditor's Office

Fiscal Services (Finance and Payroll)

The Stark County Auditor is the chief fiscal officer of the County. It is the auditor's responsibility to perform the following functions:

- Account for revenues received each year by the County.
- Issue warrants (checks) in payment of all County obligations, including the distribution of tax dollars to the townships, villages, cities, school districts and library systems, as well as other County agencies.
- Serve as the paymaster for all County employees.
- Administer and distribute motor vehicle license fees, gasoline taxes, estate taxes, fines and local government funds, in addition to real estate, personal property and manufactured home taxes.
- As required by law, prepare and produce the County's annual financial report. Stark County prepares a Comprehensive Annual Financial Report (CAFR) and a Popular Annual Financial Report (PAFR).

Real Estate Taxes and Rates

Under Ohio law, the county auditor cannot raise or lower property taxes. Tax rates are determined by the budgetary requests of each governmental unit, as authorized by vote of the people, and are computed in strict accordance with procedures required by the Division of Tax Equalization, Ohio Department of Taxation. Annually, the auditor prepares the general tax list. Your tax bill is based on the tax rate multiplied by your valuation on this tax list. This is your proportional share of the cost of operating your local government including cities, villages, townships, schools and the County. Ohio law limits the amount of taxation without a vote of the people to what is known as the "10 mill limitation" (\$10.00 per \$1,000 of assessed valuation). County residents must vote any additional real estate taxes for any purpose. Your "tax rate" is an accumulation of all these levies and bond issues.

Real Estate Appraisal and Assessment

Stark County has nearly 195,000 separate parcels of real estate property. It is the duty of the auditor to see that every parcel of land and the buildings thereon are fairly and uniformly appraised and assessed for tax purposes. Ohio law mandates a general reappraisal every six years with an update at the three year midpoint. Stark County's next reappraisal will be in September 2018. The office maintains a detailed record of the appraisal on each parcel in the County. These records are open for public inspection. For taxation purposes, owners are assessed at 35 percent of fair market value.

Real Estate Conveyance and CAUV

This department is in charge of transferring all real estate that changes ownership in the County and collecting fees on this activity. They maintain all ownership records, acreage changes, real estate splits and provide information for maintaining tax plat maps. The auditor is also in charge of administering the Current Agricultural Use Value (CAUV) program that allows farmland to be taxed at its value for that use. Agricultural districts and forest certification are other responsibilities of this department.

Licensing

The auditor's office is the focal point in the County for issuance of licenses for dogs, vendors and cigarette sales. Stark County annually issues more than 50,000 dog licenses. Vendor licenses authorize businesses to sell tangible property to the public and collect sales tax, a part of which is returned for use at the local level.

Manufactured Housing

There are 50 manufactured home communities currently operating in the County. Stark County has one of the largest populations of manufactured homes in the state of Ohio. Under Ohio law, it is the responsibility of owners of manufactured homes to register their homes with the county auditor for tax purposes. Annually, the auditor's office assesses each manufactured home and prepares a tax list. Tax bills are sent to each owner semiannually. The manufactured home tax is distributed back to the local taxing districts in the same manner as real estate taxes.

Weights and Measures

The Department of Weights and Measures plays a vital role in our everyday lives. Our economy is essentially based on the monetary value placed on goods and services bought, sold and traded daily. That monetary value is ultimately determined by an accurate system of weights and measures. Each year the auditor's office inspects and certifies more than 5,200 devices in over 600 locations throughout the County. Weights and Measures, as defined by Ohio law, means all weights and measures of every kind, instruments and devices for weighing and measuring, and any appliances and accessories associated with any such instruments and devices, except that the term shall not be construed to include meters for the measurement of electricity, gas, or water when the same are operated as public utility system. The county auditor is required by Ohio law to inspect all commercial devices used in retail trade for weighing or measuring. This includes checking gas pumps, price scanners, meat and produce / truck scales.



Stark County Information Technology Services

The auditor is responsible for the management of the County Information Technology Center and serves as the Chief Administrator of the Data Processing Board. Changes in computer systems and planning must be approved by the board to automate various County functions. Improving financial and recordkeeping systems of the County will improve services, reduce costs and provide County officials with a modern management tool to better administer the business of government. The Stark County Information Technology Division supports all aspects of computing for government offices in the County. Some of these services include programming, personal computer hardware and software support, consultation, management, logistical support and network services. Information Services supports over 1000 nodes in the County computer network. A node is an active networked computer connection such as a personal computer, terminal, printer, server, switch, router, or other networked devices.

Additional Duties of the Auditor

Secretary of the Budget Commission
Secretary of the Board of Revision
Tax Incentive Review Council Records

Development & Trends

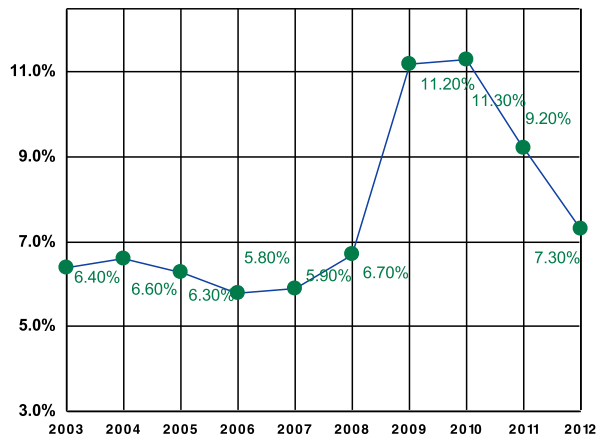
Stark County, which is located in the Northeastern section of Ohio, was established in 1808 and covers an area of 567 square miles and includes 17 townships, 13 villages, and 6 cities, the largest of which is the City of Canton, the County Seat, and the eighth largest city in the State. It is strategically located in proximity to all modes of transportation including truck, railroad, and air. Because of this, many businesses have chosen to make Stark County their home.

The Canton/Stark County area offers many of the amenities and activities of a big city, with the advantages of small-city living. The area's low cost of living makes it an appealing place for businesses and employees. As a matter of fact, many people who work outside of the county are settling here because of the quality schools, economical prices, and abundant housing.

Interstate 77 links Stark County with the national interstate highway network, providing easy access to all the major markets in the United States and Canada. In addition, freight and passenger services are readily available through three major carriers and a regional airport which provides commercial air service for nationwide travel, including direct flights to Chicago, New York City, Boston and Washington D.C. Neomodal, an ultramodern 28 acre rail/highway transfer facility, located in the county, transports products consistently and efficiently to both domestic and international locations. Neomodal provides convenient 24 hours access to Stark's three railroads.

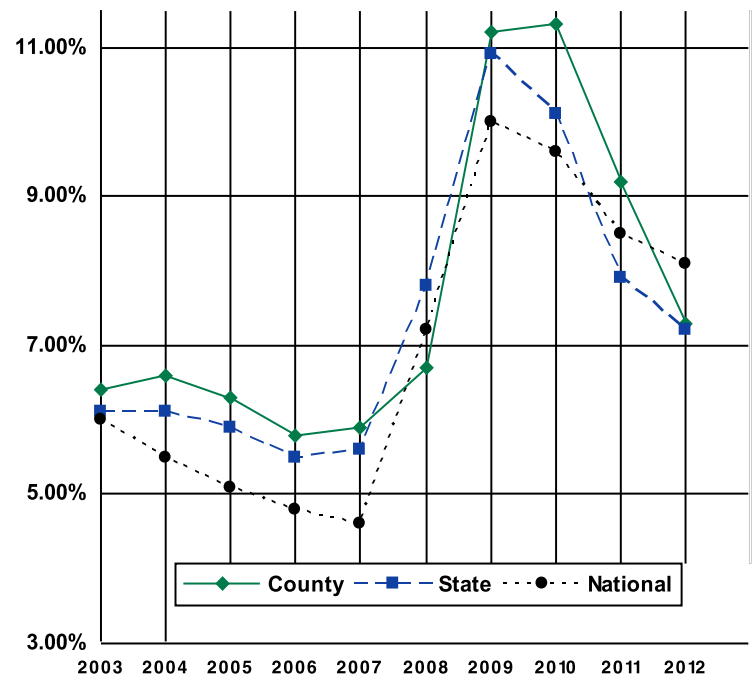
Continued on page 7

Average County Unemployment Percentage Rates



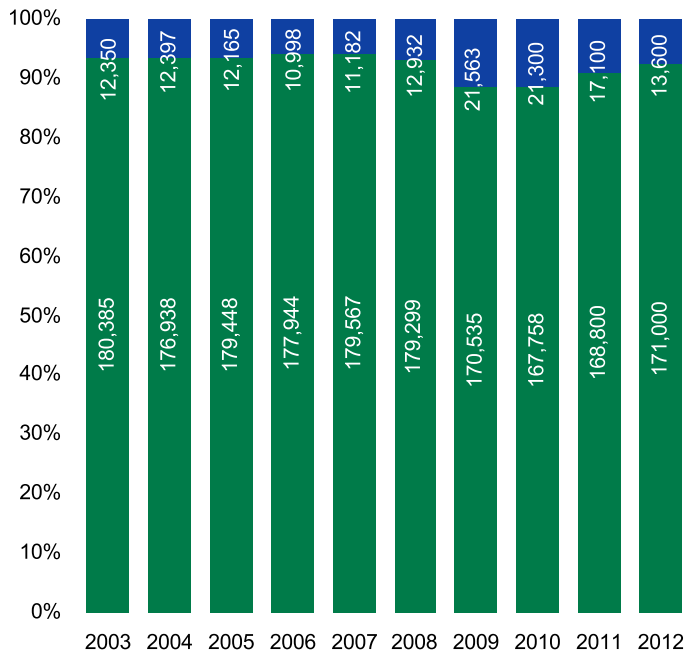
*Source: U.S. Department of Labor,
Bureau of Labor Statistics*

National, State & County Average Unemployment Rates



*Source: U.S. Department of Labor,
Bureau of Labor Statistics*

Employed vs. Unemployed



*Source: U.S. Department of Labor,
Bureau of Labor Statistics*

Top Ten Employers Stark County Ohio

Largest Employers	Employees
Aultman Health Foundations	5,000
The Timken Company	4,120
Mercy Medical Center	2,500
County of Stark	2,499
Diebold	1,900
Canton City Board of Education	1,823
Freshmark, Inc	1,700
Stark State College	1,123
Alliance Community Hospital	953
Republic Engineered Steels, Inc.	910

*Source: Stark County Auditor
Ohio Department of Development, Employers*

Over the past 20 years, Stark County has had the same shift in its employment base as many other parts of the country have. Service and education have taken the place of manufacturing, and that is evident from the list of top 10 employers. Aultman Hospital and Health Foundation tops the list again this year, with Mercy Medical Center and Alliance Community Hospital in the top 10. Canton City Schools and Stark State College of Technology remain dominant service side employers as well. In a community with a long and rich history in manufacturing, only Timken Company remains at the top within this sector.

Aspects of the County's economy have shown great signs of improvement over the past year. Unemployment has fallen from 11.3% in 2010 to 7.0% as of April 2013. For the first time in many years, major investments in corporate infrastructure are taking place, including the expansion of the Timken Company's Research Center in Jackson Township, the creation of the Chesapeake complex in Louisville, and the development of the Baker-Hughes industrial park in Massillon. In each of these projects, and many unmentioned, there have been strong public-private arrangements for the benefit of all. Companies with activity in horizontal well drilling continue to have a major positive impact on many aspects of our County's economic health.

The County is home to the National Professional Football Hall of Fame, which is located in the City of Canton and attracts more than 200,000 visitors annually. The Hall is celebrating its 50th Anniversary in 2013 and just completed a significant renovation and expansion. We are blessed to have this national treasure as the driving force behind our County's vibrant tourism industry. Higher education is an important part of Stark County's economic landscape. Malone University, Walsh University, University of Mount Union, Kent State – Stark, and Stark State College of Technology are important partners in workforce training as they prepare students for meaningful work and fulfilling lives.

Striving for Continuous Improvement

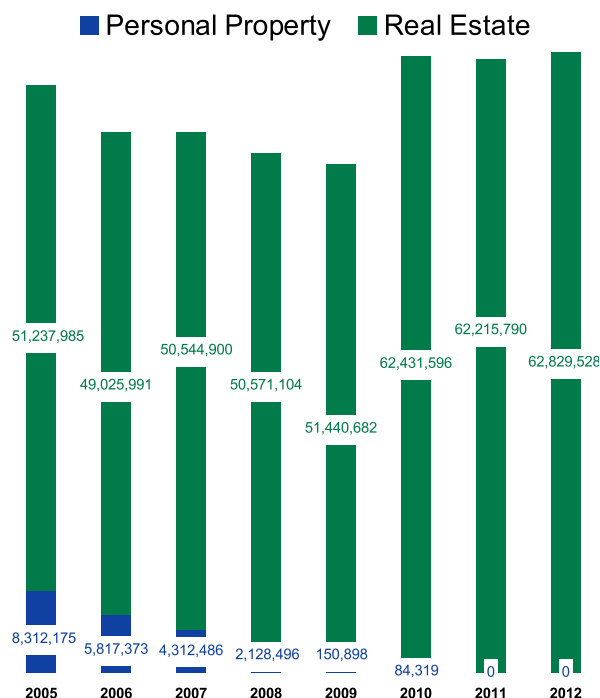
In 2012, Stark County government collected six months of its newly passed ½% criminal justice sales tax. We are grateful to the citizens for this critical investment in their county government. The Commissioners continue to invest in restoring services to the public as well as in neglected infrastructure across county-owned property. The County was fortunate to acquire the former Frank T. Bow Federal Building. Occupancy for the public defender and others began in early 2013 after extensive renovations. This community asset is now preserved for generations to come. Much like the families in our community, government must find ways to deliver premium services with shrinking income and, as the County with the lowest sales tax in the State of Ohio, continue to make Stark County a great place to live and work.

The Stark County Auditor's Office is committed to transparency, accountability, and efficiency not only in the Auditor's Office but across county government. The Auditor and Treasurer continue to hold monthly meetings with the Commissioners in an effort to keep both the Board and the public aware of the County's financial condition. The Auditor's Office continues to find ways to streamline its processes, including the implementation of paperless payroll and a push for better use of electronic banking.

Assessed Taxable Property Values

Years	Real Estate	Personal Property
2012	\$7,107,893,180	\$0
2011	7,079,172,780	0
2010	7,100,949,030	0
2009	7,312,576,310	14,966,780
2008	7,264,914,290	207,548,295
2007	7,262,543,790	433,498,783
2006	6,572,839,640	570,720,229
2005	6,424,896,800	716,256,710
2004	6,284,976,650	700,357,757
2003	5,637,815,270	733,462,000

Property Tax Collections



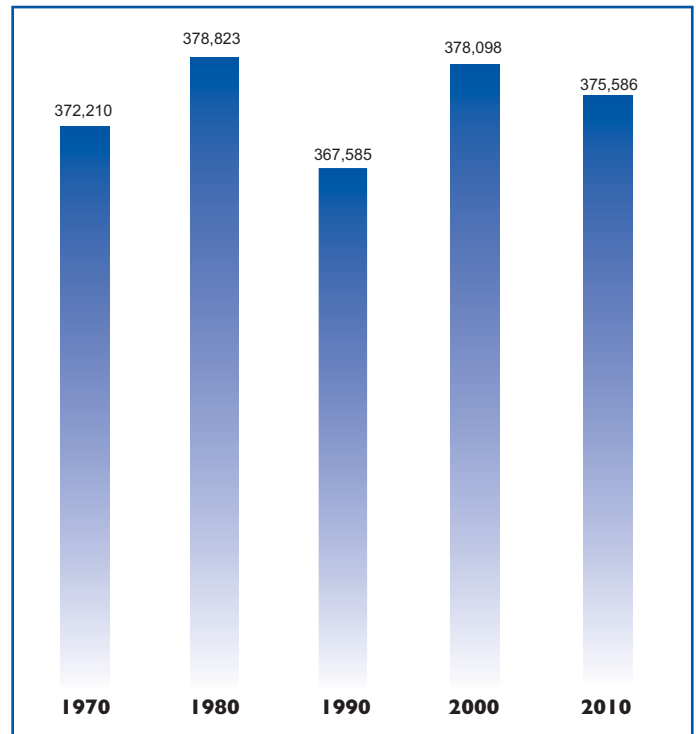
Striving for Continuous Improvement

Economic development is critical to both the short and long term success of the region. Stark County has realized positive signs recently with development within the oil and gas industry and continued expansion in the Alliance Industrial Park. The Timken Company announced a major expansion to its research and development plant and Stark State College continues to grow its campus and program offerings. The Stark County Engineer's Office is responsible for maintaining the County roads, bridges, and storm sewers, and its investments in this infrastructure helps prepare our County for future growth and a safer community. In early 2012, the Stark County Land Reutilization Corporation ("land bank") was formed to work with each political subdivision to address blight that has been both decades in the making and as a result of the national mortgage crisis.

Principal Property Tax Payers

Taxpayers	Assessed Valuation
Ohio Power	\$154,201,850
Ohio Edison	43,277,850
Aqua Ohio Inc	32,307,380
East Ohio Gas	27,465,700
Strip Delaware LLC	19,716,560
Timken Company	16,416,650
Sterlite Corporation of Ohio	10,814,370
R L Deville Enterprises LTD	10,723,180
DHSC LLC	9,224,900
Belden Mall LLC	8,599,130

Population



Financial Activity Statement

Summary

The Financial Activity Statement, known in accounting terms as the "Income Statement", is designed to provide record of the money received and spent during the year. Explanations of specific Resources and Services are shown in the following pages.

The statement is presented on a non-GAAP basis. Copies of GAAP basis reports can be found in the County's Comprehensive Annual Financial Report and can be obtained from the Stark County Auditor's Office.

Stark County 2012 Financial Activity Statement

Resources Taken In	2011	2012
Taxes	\$66,919,000	\$77,510,000
Licenses & Permits	121,000	163,000
Charges for Services	24,860,000	28,446,000
Fines & Forfeitures	1,018,000	1,168,000
Intergovernmental Revenue	135,240,000	123,576,000
Special Assessments	620,000	623,000
Investment Income	1,542,000	1,038,000
Other	7,059,000	5,873,000
Total Revenue & Resources	\$237,379,000	\$238,397,000

Services Provided	2011	2012
Legislative & Executive	\$25,045,000	\$23,405,000
Judicial	15,566,000	15,727,000
Public Safety	24,272,000	26,725,000
Public Works	21,663,000	18,092,000
Health	85,023,000	84,797,000
Human Services	50,703,000	46,869,000
Capital Outlay	8,397,000	12,350,000
Intergovernmental	81,000	81,000
Debt Service	1,672,000	1,736,000
Other	62,000	348,000
Total Expenditures & Services	\$232,484,000	\$230,130,000

Revenues & Resources Over Expenditures & Services	\$4,895,000	\$8,267,000
--	-------------	-------------

Note 1: Tax revenue increased significantly due to the .5 percent sales tax that was renewed in the November 2011 general election with collections beginning in July 2012. This revenue is restricted to expenditures that relate to the justice system.

Note 2: Intergovernmental revenue continued to decline in 2012. The main causes for the decrease were the State Medicaid elevation that was effective in July 2011 and the reduction in other programs such as TANF and Food Stamps at the local level.

Note 3: There was a reduction in expenditures in the amount of \$2.4 million due to the County's ability to continually streamline its processes, including the implementation of paperless payroll and a push for better use of electronic banking..

Resources Taken In

Resources taken in are the amounts which the County receives from a variety of different sources in order to pay for the Services it provides.

Taxes are resources which include Sales Tax, Real Estate Tax, Personal Property Tax and a variety of smaller taxes.

Charges for Services are the combined resources of various County departments and agencies for fees paid to them by the public such as court cost and fees for recording deeds and transferring property.

Licenses & Permits are the revenues derived from the selling of vendor licenses, dog licenses, and other items.

Fines and Forfeitures are the resources derived from fines levied in the Courts and the monies received from a variety of forfeitures, including drug arrests and seized property.

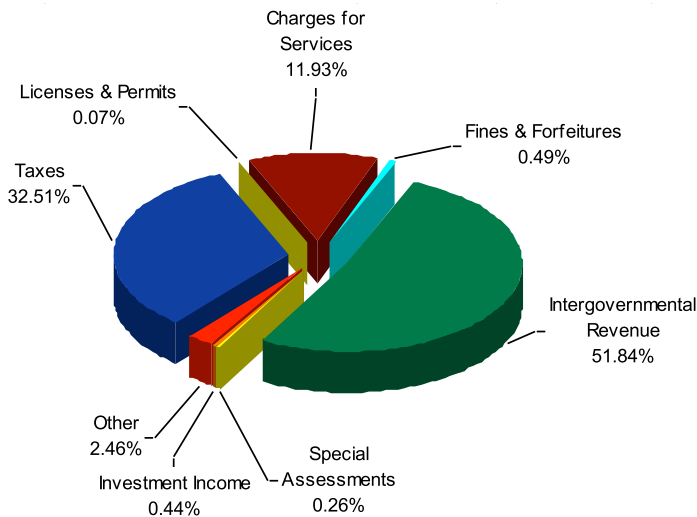
Intergovernmental Revenues are the combined resources received from grants and from pass-through monies administered by the State of Ohio and Federal Government.

Special Assessments are amounts levied on real estate tax bills by the County and other local governments for providing improvements such as ditches, water and sewer service, curbs and lighting.

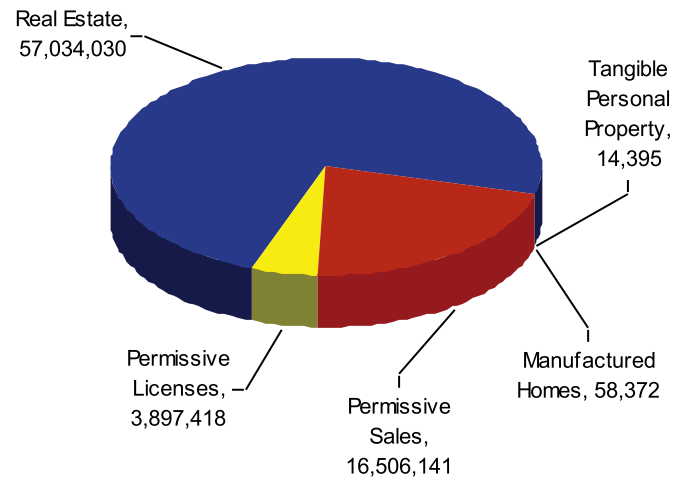
Investment Income is the earnings of the County Treasurer's investments.

Financial Activity Statement Resources Taken In • Services Provided

Resources Taken In



Taxes Further Broken Down



Services Provided – *Services Provided are the amounts spent in order to provide services to citizens.*

Legislative and Executive expenditures are the expenses incurred for administrative offices including the Commissioners, Auditor, Treasurer, Prosecutor, and Recorder.

Judicial expenditures reflect the costs of administering justice through the Stark County Courts, which include the Courts of Common Pleas, Juvenile, and Domestic Relations.

Public Safety expenditures reflect the costs of the Sheriff, Coroner, and Probation Departments.

Public Works expenditures reflect the costs incurred to maintain County roads and bridges.

Economic Development expenditures reflect the work that is done to stimulate the economic development for Stark County.

Health expenditures are those services to maintain public health.

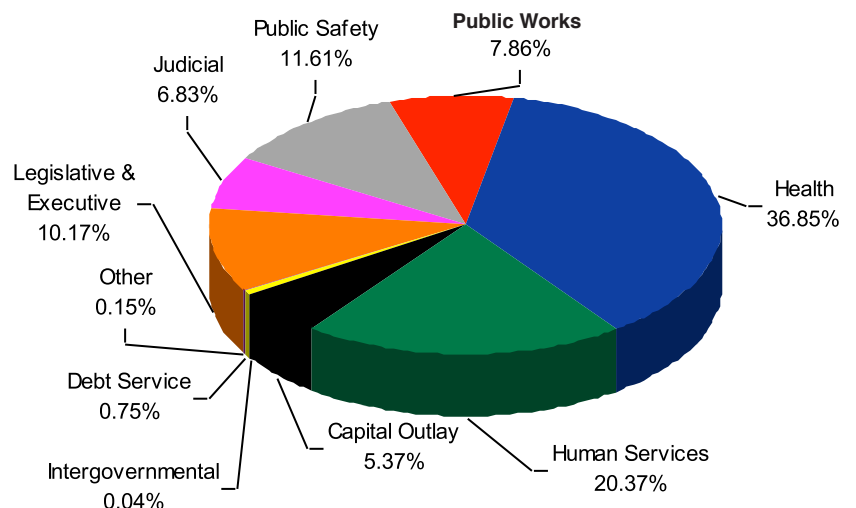
Human Services expenditures relate to the cost of the Human Services Department, the Board of Mental Retardation/Development Disabilities, and Children Services Board. Conservation and Recreation

expenditures are costs incurred to maintain the County parks and for conserving the beauty of County lands.

Intergovernmental expenditures are monies which are passed through the County government to other governments, including Transportation Improvement District.

County Debt.

Services Provided



Debt Services expenditures relate to the costs of paying interest and principal on

Financial Position Statement

Summary

The Financial Position Statement, known in accounting terms as the “Statement of Net Assets”, is designed to provide a picture of the County’s Financial Position as of the end of the year. Explanations of specific accounts are as follows by where they appear in the financial position statement:

Stark County 2012 Financial Activity Statement

Financial Benefits	2011	2012
Cash	\$6,000,000	\$4,000,000
Investments	108,000,000	114,000,000
Receivables	117,000,000	123,000,000
Property Equipment	172,000,000	182,000,000
Other assets	2,000,000	3,000,000
Total Financial Benefits	\$405,000,000	\$426,000,000

Financial Burdens

Amount Owed to Employees and Vendors	\$10,000,000	\$10,000,000
Short-Term Debt	8,000,000	8,000,000
Long-Term Debt	15,000,000	15,000,000
Other Liabilities	59,000,000	58,000,000

Total Financial Burdens	\$92,000,000	\$91,000,000
--------------------------------	---------------------	---------------------

Total Financial Benefits Over Financial Burdens	\$313,000,000	\$335,000,000
--	----------------------	----------------------

Note 1: The highest increase in assets was within the Property and Equipment line item. This increase can be attributed to eight infrastructure projects that were completed and capitalized in 2012.

Note 2: There was also a \$6 million dollar increase in Investments from 2011. This increase was due to the increase in revenue through the .5 percent sales tax collections that began in July 2012.

Benefits over Burdens

This amount represents the difference between the financial assets of the County and the liabilities which it must pay. The amount provides the net worth of the County.

Readers of the Financial Position Statement should keep in mind that the statement is presented on a non-GAAP basis, and those desiring to review GAAP basis reports should refer to the County’s Comprehensive Annual Financial Report for 2011.

Benefits

Cash is the amount of physical cash held by the County in checking accounts and on hand for purposes of paying expenses.

Investments are made up of the funds not needed to be held to pay expenses, so the Treasurer invests these funds in a variety of different types of accounts. This allows the County to earn interest on its surplus cash.

Receivables represent the amounts which are owed to the County and which are expected to be paid to the County over the course of the next twelve months.

Property & Equipment represent the furniture, equipment, vehicles, land, buildings, roads, bridges, and water and sewer plants and mains which provide for an economic benefit of greater than one year.

Burdens

Amounts Owed to Employees and Vendors are those items which the County owes to individuals and companies who supply a service or good, and the expected payment is to be made within twelve months.

Short-Term Debt represents amounts borrowed by the County which must be repaid within one year.

Long-Term Debt represents the amount of bonds which the County has issued and still owes. Bonds do not have to be paid off in one year, rather the County makes monthly or yearly debt payments on these amounts.

Other Liabilities are those items other than Amounts Owed to Employees and Vendors, as well as Short-Term and Long-Term Debt. Examples would be Amounts Owed to other Governments and other funds.

Receivables and Summary of Debt Instruments & Analysis

This summary provides an analysis of the different types of receivables carried by the County.

Receivables

Amount

Accounts Receivable	\$1,254,952
Intergovernmental Receivable	46,927,494
Sales Taxes Receivable	6,683,572
Property Taxes Receivable	58,659,582
Special Assessments Receivable	6,726,313
Loans Receivable	3,090,502
Total Receivables	\$123,342,415

Special Assessments

Special Assessment Bonds are issued to pay for improvements benefitting property owners, and the owners pay the County over twenty years.

General Obligation

General Obligation Bonds are long-term debt instruments which are repaid from the County's general revenue sources.

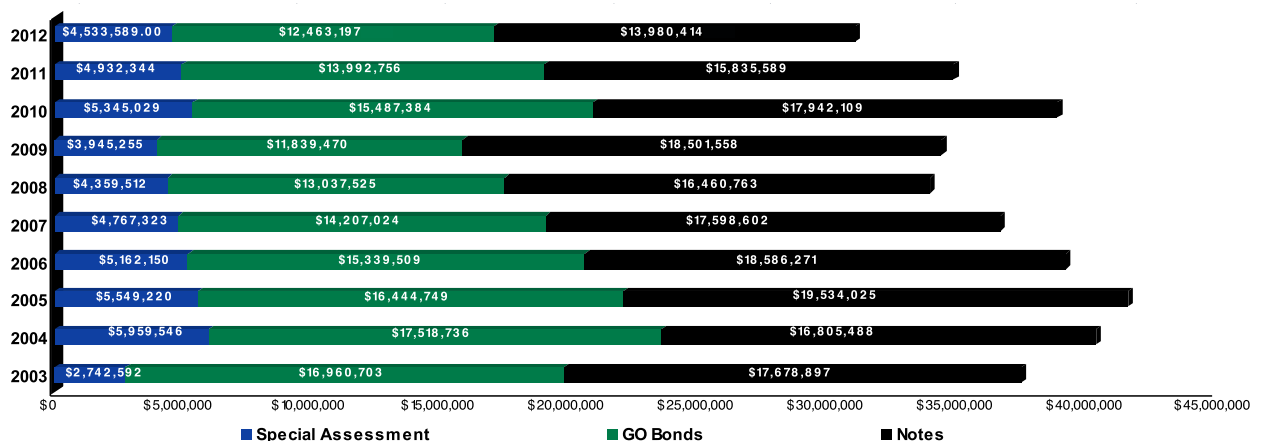
Loans

Loans are acquired from state agencies for various sewer, water, and road projects. These are repaid from operating revenue of the Sanitary Engineer's office and intergovernmental revenue of the Engineer's office.

Summary of Debt Instruments

	Balance at 01-01-12	New Money (ADDS)	Paid Off (DELETES)	Balance at 12-31-12
Special Assessment	\$4,932,344	\$0	\$398,755	\$4,533,589
General Obligation Bonds	13,992,756	0	1,529,559	12,463,197
Loans	15,835,589	259,301	2,114,476	13,980,414
Total Debt	\$34,760,689	\$259,301	\$4,042,790	\$30,977,200

Debt Outstanding Trend Analysis



Stark County Elected Officials

For the year ended December 31, 2012

County Commissioners
www.commissioners.co.stark.oh.us

Thomas M. Bernabei (330) 451-7371
Janet Weir-Creighton
Richard R. Regula

County Auditor
www.auditor.co.stark.oh.us

Alan Harold (330) 451-7357

County Coroner
www.coroner.co.stark.oh.us

P.S. Murthy, M.D. (330) 451-1367

County Engineer
www.engineer.co.stark.oh.us

Keith A. Bennett (330) 477-6781

County Prosecutor
www.prosecutor.co.stark.oh.us

John D. Ferrero (330) 451-7897

County Recorder
www.recorder.co.stark.oh.us

Rick Campbell (330) 451-7443

County Sheriff
www.sheriff.co.stark.oh.us

George Maier (330) 430-3800

County Treasurer
www.treasurer.co.stark.oh.us
www.starktaxes.com

Alex A. Zumbar (330) 451-7814

Clerk of Courts
www.starkclerk.org

Nancy Reinbold (330) 451-7622

Common Pleas Judges
www.cpgendiv.co.stark.oh.us

Charles E. Brown Jr. (330) 451-7931
Frank G. Forchione
John G. Haas
Taryn Heath
V. Lee Sinclair, Jr.

Family Court Judges
www.cpdomjuvdiv.co.stark.oh.us

Rosemarie A. Hall (330) 451-7415
Michael L. Howard
Jim D. James

Probate Court Judge
www.probate.co.stark.oh.us

Dixilene N. Park (330) 451-7755

Ohio Court of Appeals
Fifth Appellate District
www.fifthdist.org

Patricia A. Delaney (330) 451-7765
Julie A. Edwards
Shelia G. Farmer
W. Scott Gwin
William B. Hoffman
John W. Wise